

UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF GEORGIA
MACON DIVISION

IN RE:) CHAPTER 11
)
TERI G. GALARDI,)
) CASE NO. 22-50035-JPS
Debtor,)
_____)

**AMENDED THIRD AND FINAL APPLICATION OF
WHALEY HAMMONDS TOMASELLO, P.C., AS ACCOUNTANT
FOR DEBTOR FOR COMPENSATION**

COMES NOW, Whaley Hammonds Tomasello, P.C., (“Whaley Hammonds”), and amends its *Third and Final Application for Compensation of Accountant Whaley Hammonds Tomasello, P.C.*,” (the “Application”) filed on May 16, 2023 [Docket No. 432] as to the referenced paragraphs below:

4.

Whaley Hammonds Tomasello, P.C., amends ¶ 4 of the Application to reflect the correct Application time period of October 1, 2022 through April 14, 2023 (the “Third Application Period”) and the revised total amount of \$19,243.75¹.

5.

Whaley Hammonds Tomasello, P.C., amends ¶ 5 of the Application to attach revised billing invoices attached as **Exhibit A**, which services are billed at the rates set out as follows:

<u>Accountant</u>	<u>Hourly Rate</u>
Toni Schwahn, CPA	\$375.00
ZAW (Staff)	\$140.00

¹Whaley Hammonds Tomasello, P.C. has reduced the amount previously sought by \$740.00 which is reflected on the revised billing invoices.

WHEREFORE, Whaley Hammonds Tomasello, P.C., prays:

- (1) That this Amended Third and Final Application be set for determination on such notice as deemed proper;
- (2) That Whaley Hammonds Tomasello, P.C., be allowed an award of \$19,243.75 as reasonable compensation for services rendered to the Debtor as contemplated by the Order on Application to Employ entered by this Court;
- (3) That the Debtor be authorized and directed to pay Whaley Hammonds Tomasello, P.C., the \$19,243.75 award on a final basis and that any previous award be made final; and
- (4) That the Court grant such other and further relief as the Court deems just and proper.

Respectfully submitted,

McBRYAN, LLC

/s/Louis G. McBryan

Louis G. McBryan, Georgia Bar No. 480993

6849 Peachtree Dunwoody Rd

Building B-3, Suite 100

Atlanta, GA 30328

Telephone (678) 733-9322

lmcbryan@mcbryanlaw.com

Attorney for Debtor

EXHIBIT

A



whtcpa

115 Westridge Industrial Blvd, Suite 200
McDonough, GA 30253

Phone: 770-914-1040
Fax: 770-957-1914

www.wht.cpa
info@whtcpa.com

Invoice: 92719 Date: 10/12/2022
Amount: \$5,275.00

Terms: Due Upon Receipt

ID: G1045
Teri Galardi
2146 Hwy 42 South
Flovilla, GA 30324

This invoice is for the following services rendered:

Preparation of 2021 Individual Income Tax Returns.

Billed Amount	\$5,275.00
Invoice Total	<u>\$5,275.00</u>

ZAW (Staff) \$140/hour

06/21 1.17 hrs Enter tax information.

09/13 4.9 hrs Enter tax information.
6.07 hrs

TMS (Partner) \$375/hour

06/16 1.95 hrs Tax prep assistance.

06/21 1.40 hrs Tax prep assistance.

07/26 2.11 hrs Tax prep assistance.

09/02 .65 hrs Estimate preparation.

09/09 1.0 hrs Tax prep assistance.

09/13 1.2 hrs Tax return review.

09/28 1.0 hrs Tax return review.

10/03 2.5 hrs Tax return review.

11.8 hrs

Please return this portion with payment OR pay by Credit Card or E-check via our website www.wht.cpa





Print/sign to authorize payment by credit/debit card. Effective 3/1/22 there will be a 3% convenience fee for all card payments.

Invoice: 92719
Date: 10/12/2022
\$5,275.00

Payment Amount: \$
Payment Type: ☐ Check ☐ Credit Card

ID: G1045
Teri Galardi & Michael Porter

Payment due upon receipt. If we have not received your payment within 30 days, a service charge will be assessed at an annual rate of 18%. We accept American Express, Discover, MasterCard & Visa.

Card Type:    
Name on card: Sec. Code:
Card #: Exp Date:
Signature:

Make checks payable to Whaley Hammonds Tomasello, P.C.



whtcpa

1100 Keys Ferry Court

McDonough, GA 30253

Phone: 770-914-1040
Fax: 770-957-1914

www.wht.cpa
info@whtcpa.com

Invoice: 92892 Date: 10/19/2022
Amount: \$1,425.00

Terms: Due Upon Receipt

ID: G1045
Teri Galardi
2146 Hwy 42 South
Flovilla, GA 30324

This invoice is for the following services rendered:

Toni Schwahn, TMS, Partner
Preparation of September MOR.

10/12/22	TMS	0.40 hrs	September MOR	\$150.00
10/17/22	TMS	2.05 hrs	September MOR	\$768.75
10/18/22	TMS	1.35 hrs	September MOR	\$506.25





Billed Amount \$1,425.00

Invoice Total \$1,425.00



Please return this portion with payment OR pay by Credit Card or E-check via our website www.wht.cpa

Print/sign to authorize payment by credit/debit card. Effective 3/1/22 there will be a 3% convenience fee for all card payments.

Invoice: 92892 Date: 10/19/2022 \$1,425.00	Payment Amount: \$ _____ Payment Type: <input type="checkbox"/> Check <input type="checkbox"/> Credit Card	ID: G1045 Teri Galardi
Payment due upon receipt. If we have not received your payment within 30 days, a service charge will be assessed at an annual rate of 18%. We accept American Express, Discover, MasterCard & Visa.	Card Type: _____ Name on card: _____ Sec. Code: _____ Card #: _____ Exp Date: _____ Signature: _____	   

Make checks payable to Whaley Hammonds Tomasello, P.C.



1100 Keys Ferry Court
McDonough, GA 30253

770-914-1040

www.wht.cpa
info@whtcpa.com

Invoice: 93675 Date: 12/20/2022
Amount: \$1,443.75

ID: G1045

Teri Galardi
2146 Hwy 42 South
Flovilla, GA 30324

Terms: Due Upon Receipt

**Please note our NEW
McDonough address.**

This invoice is for the following services rendered:





10/20/22	TMS	0.50 hrs	Upload Documents	\$187.50
11/15/22	TMS	2.80 hrs	October MOR	\$1,050.00
12/05/22	TMS	0.55 hrs	Conference w/Attorney	\$206.25

Billed Amount \$1,443.75

Invoice Total \$1,443.75



Please return this portion with payment OR pay by Credit Card or E-check via our website www.wht.cpa
Print/sign to authorize payment by credit/debit card. Effective 3/1/22 there will be a 3% convenience fee for all card payments.

Invoice: 93675 Date: 12/20/2022 \$1,443.75	Payment Amount: \$ _____ Payment Type: <input type="checkbox"/> Check <input type="checkbox"/> Credit Card	ID: G1045 Teri Galardi
Payment due upon receipt. If we have not received your payment within 30 days, a service charge will be assessed at an annual rate of 18%. We accept American Express, Discover, MasterCard & Visa.	Card Type: _____ Name on card: _____ Sec. Code: _____ Card #: _____ Exp Date: _____ Signature: _____	   

Make checks payable to Whaley Hammonds Tomasello, P.C. - mail to 1100 Keys Ferry Court, McDonough, GA 30252



1100 Keys Ferry Court
McDonough, GA 30253

770-914-1040

www.wht.cpa
info@wht.cpa

Invoice: 94046 Date: 01/19/2023
Amount: \$7,631.25

ID: G1045

Terms: Due Upon Receipt

Teri Galardi
2146 Hwy 42 South
Flovilla, GA 30324

**Please note our NEW
McDonough address.**

This invoice is for the following services rendered:

Toni Schwahn, TMS, Partner





12/19/2022	TMS	2.4 hrs.	November MOR	\$900.00
12/28/2022	TMS	1.9 hrs.	Prepare Budget Reports	\$712.50
01/03/2023	TMS	5.0 hrs.	Prepare Cash Flow Reports	\$1,875.00
01/06/2023	TMS	3.05 hrs.	Review Cash Flow Analysis	\$1,143.75
01/09/2023	TMS	8.0 hrs.	Mediation	\$3,000.00

Billed Amount \$7,631.25

Invoice Total \$7,631.25

Please return this portion with payment OR pay by Credit Card or E-check via our website www.wht.cpa

Print/sign to authorize payment by credit/debit card. Effective 3/1/22 there will be a 3% convenience fee for all card payments.

Invoice: 94046 Date: 01/19/2023 \$7,631.25	Payment Amount: \$ _____ Payment Type: <input type="checkbox"/> Check <input type="checkbox"/> Credit Card	ID: G1045 Teri Galardi & Michael Porter
Payment due upon receipt. If we have not received your payment within 30 days, a service charge will be assessed at an annual rate of 18%. We accept American Express, Discover, MasterCard & Visa.	Card Type: _____ Name on card: _____ Sec. Code: _____ Card #: _____ Exp Date: _____ Signature: _____	   
Make checks payable to Whaley Hammonds Tamasello, P.C. - mail to 1100 Keys Ferry Court, McDonough, GA 30252		



whtcpa

1100 Keys Ferry Court
McDonough, GA 30253

770-914-1040

www.wht.cpa
info@wht.cpa

Invoice: 94719 Date: 02/21/2023
Amount: \$2,662.50

ID: G1045

Terms: Due Upon Receipt

Teri Galardi
2146 Hwy 42 South
Flovilla, GA 30324

**Please note our NEW
McDonough address.**

This invoice is for the following services rendered:




Toni Schwahn, TMS, Partner	
01/20/23 TMS 3.10 hrs Amend July-November MORS	\$1,162.50
01/20/23 TMS 3.00 hrs Prepare December MOR	\$1,125.00
02/14/23 TMS 1.00 hr Conference w/attorney regarding the payment plan	\$375.00

Billed Amount \$2,662.50

Invoice Total \$2,662.50

Please return this portion with payment OR pay by Credit Card or E-check via our website www.wht.cpa

Print/sign to authorize payment by credit/debit card. There will be a 3% convenience fee for all card payments.

Invoice: 94719 Date: 02/21/2023 \$2,662.50	Payment Amount: \$ _____ Payment Type: <input type="checkbox"/> Check <input type="checkbox"/> Credit Card	ID: G1045 Teri Galardi & Michael Porter
Payment due upon receipt. If we have not received your payment within 30 days, a service charge will be assessed at an annual rate of 18%. We accept American Express, Discover, MasterCard & Visa.	Card Type: _____	  
	Name on card: _____	Sec. Code: _____
	Card #: _____	Exp Date: _____
	Signature: _____	

Make checks payable to Whaley Hammonds Tomasello, P.C. - mail to 1100 Keys Ferry Court, McDonough, GA 30253



whtcpa

1100 Keys Ferry Court
McDonough, GA 30253

770-914-1040

www.wht.cpa
info@wht.cpa

Invoice: 95657 Date: 03/22/2023
Amount: \$806.25

ID: G1045

Terms: Due Upon Receipt

Teri Galardi
2146 Hwy 42 South
Flovilla, GA 30324

**Please note our NEW
McDonough address.**

This invoice is for the following services rendered:

Toni Schwahn, TMS, Partner
Preparation of January MOR
2.15 hrs @ \$375.

Billed Amount	\$806.25
Invoice Total	\$806.25

Please return this portion with payment OR pay by Credit Card or E-check via our website www.wht.cpa

Print/sign to authorize payment by credit/debit card. There will be a 3% convenience fee for all card payments.

Invoice: 95657
Date: 03/22/2023
\$806.25

Payment Amount: \$ _____
Payment Type: ☐ Check ☐ Credit Card

ID: G1045
Teri Galardi & Michael Porter

Payment due upon receipt. If we have not received your payment within 30 days, a service charge will be assessed at an annual rate of 18%. We accept American Express, Discover, MasterCard & Visa.

Card Type: _____
Name on card: _____ Sec. Code: _____
Card #: _____ Exp Date: _____
Signature: _____



Make checks payable to Whaley Hammonds Tomasello, P.C. - mail to 1100 Keys Ferry Court, McDonough, GA 30253

**UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF GEORGIA
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IN RE:)	CHAPTER 11
)	
TERI G. GALARDI,)	
)	CASE NO. 22-50035-JPS
Debtor,)	
_____)	

CERTIFICATE OF SERVICE

This is to certify that I have on this day electronically filed the foregoing **AMENDED THIRD AND FINAL APPLICATION OF WHALEY HAMMONDS TOMASELLO, P.C., AS ACCOUNTANT FOR DEBTOR FOR COMPENSATION** using the Court's CM/ECF system which provided electronic service to the following parties:

The following parties were served by electronic notice:

Evan Owens Durkovic Robert G. Fenimore Elizabeth A. Hardy	ecfgamb@aldridgepite.com , edurkovic@ecf.courtdrive.com robert.g.fenimore@usdoj.gov , Ustp.region21.mc.ecf@usdoj.gov elizabeth.a.hardy@usdoj.gov , Ustp.region21.mc.ecf@usdoj.gov , elizabeth.hardy.collins@usdoj.gov
Leon Strickland Jones	ljones@joneswalden.com , arich@joneswalden.com , lpitts@joneswalden.com , ewooden@joneswalden.com , cparker@joneswalden.com , jwdistribution@joneswalden.com kdd@fbglaw.com
Roy E. Manoll, III Robert M. Matson Thomas McClendon U.S. Trustee – MAC Ward Stone, Jr.	GA69@ecfcbis.com , rmtrusteenotices@akin-webster.com tmccclendon@joneswalden.com Ustp.region21.mc.ecf@usdoj.gov wstone@stoneandbaxter.com , mbelflower@stoneandbaxter.com , lford-faherty@stoneandbaxter.com , mcathey@stoneandbaxter.com , dbury@stoneandbaxter.com
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Garrett A. Nail Christopher W. Terry Whitney Groff Jonathan D. Loegel Astrid Evelyn Gabbe, Esq. Christina T. Lanier	chris@boyterterry.com , terrycr40028@notify.bestcase.com wgroff@law.ga.gov jloegel@law.ga.gov AstridGabbe@gmail.com Christina.T.Lanier@usdoj.gov

Creditors Committee:

Shadana Deleston c/o Mutepe Akemon, Esq., as Proxy Holder
mutepe.akemon@richardslegal.com

Abrey Leahong c/o Mutepe Akemon, Esq., as Proxy Holder
mutepe.akemon@richardslegal.com

Addie Brooks c/o Ainsworth Dudley, Esq., as Proxy Holder
adudleylaw@gmail.com

This 6th day of June 2023.

Respectfully submitted,

McBRYAN, LLC

/s/Louis G. McBryan

Louis G. McBryan, Georgia Bar No. 480993

6849 Peachtree Dunwoody Rd

Building B-3, Suite 100

Atlanta, GA 30328

Telephone (678) 733-9322

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Attorney for Debtor